

QUARTERLY NEWSLETTER
April 2023/Vol. IV

PURPLE LOTUS

REGIONAL TRAINING CENTRE, BENGALURU
INDIAN AUDIT AND ACCOUNTS DEPARTMENT



St. Mary's Island, Udupi, Karnataka

ABOUT US

The Regional Training Centre (RTC), Bengaluru is one of the two RTCs besides ten Regional Training Institutes of the Indian Audit & Accounts Department (IA&AD). This Training Centre caters to the training requirements of nine user offices of IA&AD located in Karnataka. RTC, Bengaluru has been identified as Knowledge Resource Centre in the Area of Information Technology. The administrative control of this Centre is with O/o. Principal Director of RTC, Bengaluru

"Knowledge becomes Wisdom only after it has been put to good use"

MARK TWAIN

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Principal Director's desk

It gives me utmost pride and pleasure to bring this fourth edition of Newsletter "*Purple Lotus*". In this issue we present before you the activities of RTC Bengaluru for the period from Jan 2023 to March 2023.

RTC Bengaluru has organized 6 General Courses with 116 participants from 9 User Offices. 12 DRAAOs from CGLE-2018 batch are undergoing Phase-3 of their Induction Training. Apart from training in Audit, these officers are undergoing training in topics of Management, viz., Team Building, Leadership etc. by subject experts. Senior IA&AS Officers have been invited to impart lectures on Fraud & Forensic Audit, Environment Governance and Environment Audit etc.

The CGLE-2019 Batch of 49 DRAAOs is undergoing Pre-Examination Training from 27th March 2023. We are committed to provide them rigorous training in all the subjects covered in SAS Civil Papers. I hope the participants shall make use of the training to their best by studying well and succeed in the exams. I wish these upcoming officers a bright future.

During this period, RTC had organized 2 (Two) Data Analysis courses using "R" and "MS Access". Being a knowledge Centre for 'IT Audit', RTC Bengaluru organised an All-India Seminar on "Information Technology Service Management" on 3rd March 2023. This topic was taken up for the first time as training. This seminar attended by 3 IA&AS officers along with 145 Group A&B officers was highly appreciated.

Apart from the above regular trainings, RTC Bengaluru has facilitated user offices to use our computer labs for conducting online Examinations.

Regional Advisory Committee Meeting was successfully held on 9th February 2023 to discuss the Training Needs of 9 user offices. The approved Calendar of Training Programme for the year 2023-24 is available on SAI training portal.

The 5th Conclave of Heads of the RTIs/RTCs was held on 6th March 2023 at the Office of Comptroller & Auditor General of India, New Delhi. The Conclave was inaugurated by Shri Girish Chandra Murmu, Hon'ble Comptroller and Auditor General of India. In the Conclave of RTCs/RTIs, CAG has emphasized the importance of active interaction between heads of RTIs/RTCs and various action points for RTCs/RTIs have emerged from the conclave that will enhance the quality and scope of the activities of our Training Centre.

In every training session, fifteen minutes after lunch are earmarked for community time. The participants are encouraged to sing, dance, narrate their audit experience. Games like Crossword Puzzles, Antakshari and other one-minute games were also organised during this period. The activity has received positive feedback from the participants, who have found training session more enjoyable than before.

I thank all the user offices for their continued support and cooperation in enabling this office to achieve all its endeavors. I also take this opportunity to thank and appreciate the efforts taken by the faculties and staff of RTC for smooth functioning of this office.

We look forward to your inputs and remarks if any on this newsletter for further improvement.

Regards

Deepna Gokulram, IAAS

GENERAL COURSES

MCTP Level 3 from 02-01-2023 to 09-01-2023

The Course content of Mid-Career Level-3 Training programme were combination of soft skills and departmental core topics viz., Analytical Thinking, Communication Skills, Time and stress management, Team Management, Role Change Management, Tactful behavior, Internal Controls, Public Expenditure, Governance, Risk Management and Compliance, Stakeholders engagement, E -office, Environmental Pollution, Global environmental crisis, Environmental Governance and IT topics on Auditing in IT environment and National IT policy. Field trip to National Institute of Animal Nutrition and Planning, Bengaluru was organised as part of the training.

Mr. Pavan Kumar Reddy, DAG/AMG I, Audit I, Mr. N N Subramanian, Director/CeDAR & GST, PDA(Central) and Ms. Monali M Phadtare, DAG/AMG II, Audit I and External Guest Faculty Mr. K S Ravi, Chartered Accountant handled sessions during the training.

The sessions on Stress Management, Analytical Thinking, role change management & tactful behaviour and Revenue System were much appreciated by the trainees.



External Guest Faculty, Ms. Neeta Baindur, Counselor & Soft-skill trainer with participants of MCTP Level 3

GENERAL COURSES

Financial Attest Audit from 09-01-2023 to 11-01-2023

The sessions were on provisions of Financial Attest Audit Guidelines, financial attest audit of State Govt. Accounts-Appropriation and Finance Accounts, Financial Attest audit of Autonomous bodies, Externally Aided projects and statutory corporations. Sessions providing an insight on FINAT, Autonomous bodies, Government Accounts were best appreciated. Two Group 'A' Officers, one Retired Officer and Officers from A&E, Audit I handled sessions during the training.

PFMS & iBEMS on 23-01-2023

The trainees had detailed exposure on PFMS & iBEMS. Mr. Rambir Singh, Sr.AO-IV, Budget Wing, O/o. CAG, Delhi, handled online sessions on iBEMS during the training.



Participants of Financial Attest Audit training



Winner of Kahoot Quiz



*Participants of
PFMS & iBEMS*

GENERAL COURSES

Audit of Fraud and Forensic from 06-02-2023 to 08-02-2023

The training entailed sessions on auditing guidelines on fraud, fraud in Government sector, forensic audit, emerging risks in IT sector, fraud detection using CAATS techniques, Cyber security and Cyber fraud, observations of Fraud-CAG reports and case studies.

The topics on Fraud, Forensic Audit, Fraud detection using CAATS techniques, Cyber Security and Cyber Fraud were rated the best during the training.

Two Chartered Accountants handled the sessions on 'Introduction on Forensic Audit' and 'Cyber Security & Cyber Frauds'.

Audit Planning & Reporting from 20-02-2023 to 22-02-2023

Planning for various audits, risk assessment during planning, provisions contained in Auditing Standards 2017, Evidence collection and its evaluation, Guidelines of PPG on improving Inspection reports and executive summary for standalone reports, drafting and presentation of audit reports were discussed during the sessions.

One Group A Officer and various Sr. Audit Officers from the field offices handled the sessions during the training. All the topics were rated the best during the training.



Audit of Fraud and Forensic training participants with PD and DD/RTC and RTC Faculties

Participants of Audit Planning & Reporting training course with Guest Faculty, Ms. Beena Thomas, Sr.AO/Audit I and RTC Faculties



GENERAL COURSES

Phase 3 of Induction Training for DRAAOs-CGLE Batch 2018 from 27-02-2023 to 13-03-2023

In the final phase of Induction training for Direct Recruit AAOs - CGLE 2018 Batch, 12 officers were provided exposure to various soft-skills topics, viz., public speaking skills, enthusiasm, transparency, team building, academic topics, including, Economics, discussion on audit reports, civil accounts manual, Cash Management and public management, e-Office, case studies-Reporting, Audit Evidence and drafting, etc., along with special emphasis in Local Language sessions for Reading, Writing and communication. An insight on GST, Works Audit, Environment Audit, discussion on CAG Reports was well received by the trainees.

During the training, Sri. Praveer Kumar, Pr.AG/A&E, Maharashtra, Sri. M Naveen Kumar, ADAI (Retired), and 6 more Group A officers handled the sessions.

Pre-Examination Training for DRAAOs-CGLE Batch 2019 from 13-03-2023 to 21-04-2023

DRAAOs CGLE 2019 Batch comprised of 49 Officers for whom SAS Pre-examination training was given covering the prescribed syllabus for the Civil Audit papers.



Session on Team Building Skills to Resolve Conflict by Sri. Praveer Kumar, Pr.AG/A&E, Maharashtra

Session on Audit of Fraud and forensics by Sri. M Naveen Kumar, ADAI (Retired)



FIELD VISIT

National Institute for Animal Nutrition and Physiology, Bengaluru

The participants of Mid-Career Training Programme Level 3 – Batch 4 were taken on Field visit to National Institute for Animal Nutrition and Physiology, Bengaluru.

The trainees were provided an insight on the NIANP's functioning in the various laboratories and research findings/ongoing research projects in various units- Fodder Production Unit, Experimental Livestock Unit, Centre for Climate Resilient Animal Adaptation Studies and Centre for Laboratory Animal Research which was highly educational. The Live demonstration of Drum Silage process undertaken for fodder conservation to feed animals during lean/scarcity periods was fascinating experience to watch and learn about methods adopted for fodder conservation.



Participants of MCTP 3 on field visit to NIANP, Bengaluru

IS COURSES

Data Analytics with 'R' from 31-01-2023 to 07-02-2023

Sixteen participants from user offices were present in this training. The participants learnt Layouts and components of R Studio Interface, Basics of scripting, data types, R Script Operators, Data Structures in R, Creating and working with objects, lists, vectors and data frames, data table, Using the data table package for data analysis, Querying with data table etc.

Mr. Sai Krishna Tatta, Assistant Audit Officer (P) from O/o AG Audit II Karnataka was a guest faculty who imparted sessions on Exploratory Data Analysis Deriving basic statistics- Central tendencies and correlation Plotting Data - histograms, boxplots and scatter plots Basic Data Analysis - sub-setting and appending data & Data Visualization.

The course was well received, and the participants have given very good feedback for these sessions.



Data Analytics with 'R' - Participants with RTC Bengaluru faculty

IS COURSES

Data Analysis with MS Access from 13-03-2023 to 17-03-2023

Data Analysis with MS Access included sessions on Introduction to MS Access objects, Joins and Referential integrity, Queries, creating queries, Modify queries, Basic expressions and functions, etc.

Mr. Gaurav Singh, Asst Audit Officer (P) and Ms. Bharathi Satyanarayana, Asst Audit Officer were invited as guest faculties. They held sessions on Joins and Sub queries respectively.

There were 13 participants from user offices and the course was rated well.



Data Analytics with 'MS Access'- Participants with RTC Bengaluru IS faculty

IS COURSES

National Seminar on IT Service Management

A National seminar on Information Technology Service Management (ITSM) was held on 03-03-2023. The participants included 3 IA&AS officers and 145 Sr. AOs/AAOs of different user offices.

The seminar was inaugurated by Ms. Deepna Gokulram, IAAS, Principal Director RTC Bengaluru, followed by a welcome address by Mr. Pushpendra Gehlot, IAAS, Dy. Director, RTC Bengaluru.

The session began with an Introduction to ITSM by a guest faculty Sri. Ayilur Ramnath, Lead Auditor / Lead Implementer trainer ISO20000 Trainer. He spoke about Products and services and life cycle of IT services.

In the second session Sri. Suresh Thiagarajan, Director - Fermata Consulting Pvt Ltd, discussed Change Management which included study of design, review of cost, changes in billing, verification of software changes, data/workflow release schedules, testing, follow-up training, documentation etc.

The topic for post lunch session was Configuration Management in which Sri. Bipin Deshmukh, a Training Consultant spoke about Concepts and Terminology of Config-Mgmt., which involved three major elements i.e., Process, People and Technology. He also explained the key Audit areas viz., Functional Configuration Audit, Physical Configuration Audit. Further the steps like planning, Identification of areas, Controls and Status accounting were discussed in the session.

The final session was handled by Sri. Vikash Kumar, IAAS, Director IS, O/o C&AG of India, New Delhi. The interactive session included discussion on how Information Technology should result in value to the organisation. He discussed above Business Rule mapping, Strategic Planning, IT Project management, IT Infrastructure planning, Implementation of IT services and IS project review.

The seminar ended with a vote of thanks from Dy. Director, RTC Bengaluru. We are happy to have received overwhelming feedback on this seminar.

ADMINISTRATION

International Women's Day on 08-03-2023

The Regional Training Centre Bengaluru celebrated International Womens Day. Ms. Deepna Gokulram, IAAS, Principal Director RTC and Mr. Pushpendra Gehlot, IAAS, Dy. Director, RTC cut a cake to mark this event. The DRAAOs of CGLE-2018 batch and staff of RTC Bengaluru were present in this occasion.



Ms. Deepna Gokulram, PD, RTC & Mr. Pushpendra Gehlot, Dy. Director with participants on Womens Day

ADMINISTRATION

Regional Advisory committee (RAC) Meeting

Meeting of the Regional Advisory committee (RAC) of RTC Bengaluru was held on 09th February 2023 in the conference room of office of PAG/Audit-I.

The meeting was chaired by Shri R. Naresh, Director General of Audit, SWR, Hubli. After the welcome address the Principal Director (PD), RTC, Bengaluru apprised the user offices that the trainings being conducted by RTC, Bengaluru, are high end. It informed that the Training Need Analysis (TNA) for various courses was processed within the due date. The increase in honorarium rates for taking classes was also highlighted. She requested the Group officers to share their knowledge by taking as many training classes as possible which would immensely benefit the trainees.

The Chairperson emphasized on the importance of Human Capital Development for increasing the skill-level and experience of the staff for gaining more efficient audit and accounting related outputs. He also motivated the members to come forward with suggestions regarding modifications or additions, if any, during the course of the meeting.

The Director General/ Training, O/o the C&AG of India, New Delhi, highlighted the need to focus on upgrading the soft skills of the trainees. She also emphasized on the idea of upscaling the infrastructure of RTIs/RTCs to meet the requirements of the latest developmental trends and expanding the scope of RTIs/RTCs to international level programmes.

The highlight of the meeting is as follows:

- PD, RTC apprised about the COTP for the year 2023-24
- It was proposed to introduce Pre- Retirement Planning training for employees to be imparted about six months to one year prior to their retirement.
- Provide hands-on training for PFMS and iBEMS Pre-evaluation of trainees to filter out the deserving trainees and post-evaluation of trainees to make trainees more attentive.
- To reduce the instances of alternate nominations, it was suggested to make the nomination of participants maximum 2 weeks in advance.

The meeting was concluded by PD, RTC with vote of thanks to the Chairperson, the members of RAC and everyone present, for their participation in RAC meeting. PD, RTC also conveyed thanks to all the HODs of the user offices for sparing the services of IA&AD officers as guest faculty

ADMINISTRATION

5th Conclave of Heads of RTIs/RTCs held at CAG office, New Delhi

The 5th Conclave of Heads of the RTIs/RTCs was held on 6th March 2023. The Conclave was inaugurated by Shri Girish Chandra Murmu, the Hon'ble Comptroller and Auditor General of India and chaired by Smt. Parveen Mehta, Deputy Comptroller and Auditor General (HR, IR & Coord.). Ms. Rina Akoijam Director General (Training) was the moderator of the Conclave. The Conclave provided a forum for interaction between Heads of training institutes and discuss new initiatives.

The Principal Director, RTC, Bengaluru participated in the Conclave. The Conclave discussions addressed Administrative Issues as well as aspects relating to trainings. The action items relating to the training activities included:

1. Compendium of case studies
2. Write up on technology innovations and good practices across Training Centres
3. Curriculum Board to be constituted for standardization of syllabus
4. Development of consolidated e-library of all resource material by RTIs/RTCs.

As part of action items from the Conclave, a Dy. CAG constituted a Committee with DG/RTI Jammu, DG/RTI Shillong and Principal Director/RTC Bengaluru for development of e-Library of all resource material. Principal Director, RTC, Bengaluru was made part of the Committee for development of the consolidated e-Library along with DG/RTI Jammu, DG/RTI Shillong. The Committee was required to develop a Standard Operating Procedure for RTIs/RTCs for uploading content to the e-library and device a basic structure of the e-Library. It was also envisaged to bring together all the materials available on various platforms including KMS and provide for continuous maintenance of the library.

The Committee has prepared SOP for building and maintaining the e-library and a draft Structure of e-library. The Committee has submitted an Interim Report presenting the SOP and structure for the e-Library and has recommended outsourcing of the development and customisation of e-library platform through GeM portal to avail the services of a professionally competent and experienced firms of Library Management Software.

RTC, Bengaluru has also provided its inputs for the other action items arising from the conclave.

COURSES CONDUCTED AT RTC, BENGALURU

JAN TO MARCH 2023

Sl. No.	Course Name	From	To	No. of participants	Overall Course rating
General Courses					
1	MCTP Level 3	02-01-2023	09-01-2023	19	4.7
2	Financial Attest Audit	09-01-2023	11-01-2023	16	4.7
3	PFMS & iBEMS	23-01-2023	23-01-2023	26	4.6
4	Fraud & Forensics	06-02-2023	08-02-2023	12	4.7
5	Audit Planning & Reporting	20-02-2023	22-02-2023	28	4.8
6	Accounting standards	13-03-2023	15-03-2023	15	4.5
Ongoing					
7	Phase 3 of Induction Training for DRAAOs-CGLE Batch 2018	27-02-2023	13-04-2023	12	
8	Pre-Examination Training for DRAAOs-CGLE Batch 2019	13-03-2023	20-04-2023	49	
Total				177	
IS Courses					
1	Data Analytics with R	31-01-2023	07-02-2023	16	4.63
2	Data Analysis in MS Access	13-02-2023	17-02-2023	14	4.55
3	National Seminar on IT Service Management	03-03-2023	03-03-2023	148	4.57
Total				178	

INTERNAL AND EXTERNAL FACULTY

Internal Faculty

SL No	Name of Faculty	Designation	Sl. No	Name of Faculty	Designation
1	Mr. Surinder Kumar Garg	Sr.AO (Admn & Core faculty - General)	5	Ms. Veena Sudhir Naik	AAO (Core faculty IS & KC)
2	Ms. Meena P. V.	Sr.AO (Core faculty -General)	6	Mr. Arvind Kumar	AAO (Admn-RTC)
3	Mr. Anand J. S	Sr.AO (Core faculty-IS & KC)	7	Ms. Suma KR	AAO (e-hrms & Core faculty -General)
4	Ms. Sowmini S	Sr.AO (OIOS)	8	Mr. Ganta Srikanth	AAO (Core faculty IS & KC)

External Faculty

Sl. No	Faculty name	Designation	Sl. No	Faculty name	Designation
1	Mr. Sujay Nagaraj	Chartered Accountant, Bengaluru	5	Mr. Ranganath MA	Founder, Roots Cyber Law Firm, Bengaluru
2	Mr. Mohan R Lavi	Chartered Accountant, Bengaluru	6	Mr. K S Ravi	Chartered Accountant, Bengaluru
3	Ms. Neeta Baindur	Counselor and soft skill trainer, Bengaluru	7	Mr. Nagarajan GP	Sr. Accounts Officer (Retd.)
4	Mrs. T N Srividya	Income Officer/Direct Tax RTI, Bengaluru			

Serving IAAD Faculty

SL No	Name of Faculty	Designation	SL No	Name of Faculty	Designation
1	Ms. Deepna Gokulram	Principal Director/RTC & PD/PDAC	16	Mr. Dharendra K Shrivastava	Senior Audit Officer
2	Mr. Somashekar P	Director	17	Ms. Shanthi M	Senior Audit Officer
3	Mr. Devendra Abbigere	Senior Deputy Accountant General	18	Ms. Geeta Gireesh Hanagandi	Senior Audit Officer
4	Dr. Arun Kumar V M	Director	19	Mr. Rambir Singh	Senior Administrative Officer
5	Mr. Subramanian N N	Director	20	Ms. Sobha G Varior	Senior Audit Officer
6	Mr. Pavan Kumar Reddy R	Deputy Accountant General	21	Ms. Anitha p George	Senior Audit Officer
7	Ms. Monali Ashok Phadtare	Deputy Accountant General	22	Ms. Saikrupa Nalkur	Senior Audit Officer
8	Mr. Prinson Varghese	Deputy Accountant General	23	Mr. Viswanath V	Senior Audit Officer
9	Mr. Vigneshwaran K	Deputy Accountant General	24	Ms. Madhavi latha v	Assistant Accounts Officer
10	Ms. Saranya B	Deputy Accountant General	25	Mr. Shashi kumar sharma	Assistant Audit Officer
11	Mr. Pushpendra Gehlot	Deputy Director, RTC	26	Mr. Dinesh Kumar Agarwalla	Assistant Audit Officer
12	Ms. T. M. Yamini	Deputy Accountant General	27	Mr. Arun Samadhiya	Assistant Audit Officer
13	Ms. Kavitha B	Senior Audit Officer	28	Mr. Sandeep kumar prasad	Assistant Audit Officer
14	Ms. Beena Thomas	Senior Audit Officer	29	Mr. Ramaswamy A	Assistant Accounts Officer
15	Mr. Dattaraj B S	Senior Audit Officer	30	Mr. Venkatesh V	Assistant Supervisor

PARTICIPANTS

Financial Attest Audit

The course was very good especially discussion on SFAR, Finance, Appropriation accounts and discussion on autonomous bodies.

IBEMS & PFMS

We got information of IBEMS and PFMS. Some important points also we have been taught by giving examples. Thank you.

Phase-III of Induction Training for DRAAOs CGLE Batch 2018

It was not just a classroom training, but the objective was the overall development of every one as an officer and a good human. The training programme delivered beyond expectations. The faculty was well versed with the concepts and field visits well organised

Indian Accounting standards (for PSU audits)

Exposure to Ind AS, and a bird's eye view As enjoyable. Interested in more courses. Many presentations given with practical examples. Basic understanding of application of IND AS

Fraud and forensics

Good presentations and case studies

Planning and Reporting

All courses. Interactive classes. Audit planning and reporting process were the best

Data Analysis in MS Access

Got clarification about how to get necessary data from database All topics covered were interesting

Data Analytics with R

Conceptual clarity of the course given by the faculty is appreciable Coverage of topics was good within the stipulated time

National Seminar on Information Tecnology Service Management

Faculty members are very experienced and they conveyed their ideas well Training given by Shri Vikash Kumar, Director, Information Systems, Indian Audit & Accounts Department. Choice of the faculty and quality of discussion was of the topmost level

FEEDBACK

PHOTO GALLERY



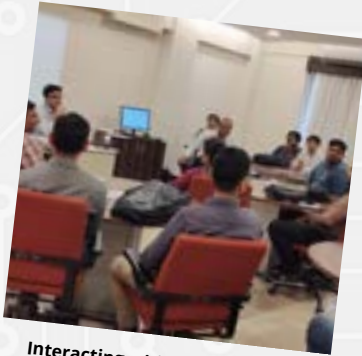
Mr. Pushendra Gehlot, Dy. Director/RTC and Mr. Vishwanath Sr.AO with participants of "IndAS" training



DRAAO-CGLE 2019 Batch-SAS Prep training



DRAAO-CGLE 2018- Reporting, Audit Evidence and Drafting by Ms. Beena Thomas, Sr.AO



Interacting with participants of INDAS training



Sri. M Naveen Kumar, IAAS, Retd ADAI handling session on Audit of Fraud and forensics



DRAAO-CGLE 2018 Batch Sri Praveer Kumar, IAAS handling class on Team management

All India seminar on " Information Technology Service Management" held on 03-03-2023



**5th CONCLAVE OF HEADS OF
RTIs/RTCs
HELD ON 06-03-2023**



**Shri. Girish Chandra Murmu, the CAG of India and
Smt. Parveen Mehta, Dy. CAG (HR, IR & Coord) with Heads of RTIs/RTCs**

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